



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lonnie Morin **Phone #:** (406) 726-3216

(Signature)

(Date)

Chair, Board of Trustees: Kris Gardner

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
145	Title III Part A English Language Acquisition	FEDERAL	FY2015	84.365A
146	Title III Part A English Language Acquisition	FEDERAL	FY2016	84.365A
196	Jobs for Montana Graduates	STATE	Fy2016	State
206	FVCC	LOCAL	FY2016	
236	Give A Note	LOCAL	FY2016	
266	Graduation Matters	STATE	FY2016	
296	Medicaid	STATE	FY2016	State
325	Vo Ed Carl Perkins Basic Grant	FEDERAL	FY2015	84.048A
326	Vo Ed Carl Perkins Basic Grant	FEDERAL	FY2016	84.048A
366	Budget Amendment SB213	STATE	FY2016	
426	Vo Ed All Career & Tech Ed Programs	STATE	FY2016	State
625	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140844	84.358A
626	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FY2016	84.358A
910	Budget Amendment			

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	96,877.58	12,230.58	100,721.93	
02	Taxes Receivable - Real and Personal (120-149)	2,391.92	2,485.60	1,178.57	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	1,716.26	3,327.89	902.27	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	100,985.76	18,044.07	102,802.77	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,391.92	2,485.60	1,178.57	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	98,593.84	15,558.47	101,624.20	
52	TOTAL FUND BALANCE/EQUITY	98,593.84	15,558.47	101,624.20	
53	TOTAL LIABILITIES AND FUND BALANCE	100,985.76	18,044.07	102,802.77	

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,613.36	31,175.62	20,202.61	9,222.59
02	Taxes Receivable - Real and Personal (120-149)	31.62			367.08
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		22,295.73	3,840.63	156.69
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,644.98	53,471.35	24,043.24	9,746.36
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	31.62			367.08
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,613.36	53,471.35	24,043.24	9,379.28
52	TOTAL FUND BALANCE/EQUITY	9,613.36	53,471.35	24,043.24	9,379.28
53	TOTAL LIABILITIES AND FUND BALANCE	9,644.98	53,471.35	24,043.24	9,746.36

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,729.60		4,910.59	5,972.53
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,729.60		4,910.59	5,972.53
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,729.60		4,910.59	5,972.53
52	TOTAL FUND BALANCE/EQUITY	9,729.60		4,910.59	5,972.53
53	TOTAL LIABILITIES AND FUND BALANCE	9,729.60		4,910.59	5,972.53

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			213,477.92	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			213,477.92	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			213,477.92	
52	TOTAL FUND BALANCE/EQUITY			213,477.92	
53	TOTAL LIABILITIES AND FUND BALANCE			213,477.92	

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,688.56	72,564.15		11,772.86
02	Taxes Receivable - Real and Personal (120-149)	1,634.42			6,290.56
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	766.38			4,654.39
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,089.36	72,564.15		22,717.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,634.42			6,290.56
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,454.94	72,564.15		16,427.25
52	TOTAL FUND BALANCE/EQUITY	3,454.94	72,564.15		16,427.25
53	TOTAL LIABILITIES AND FUND BALANCE	5,089.36	72,564.15		22,717.81

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.10	257.41		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	0.10	257.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.10	257.41		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	0.10	257.41		
53	TOTAL LIABILITIES AND FUND BALANCE	0.10	257.41		

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		2,895.28	80,912.84	2,908.07
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		2,895.28	80,912.84	2,908.07
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		2,895.28	80,912.84	2,908.07
52	TOTAL FUND BALANCE/EQUITY		2,895.28	80,912.84	2,908.07
53	TOTAL LIABILITIES AND FUND BALANCE		2,895.28	80,912.84	2,908.07

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		47,624.96		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		47,624.96		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		47,624.96		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		47,624.96		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		47,624.96		



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	55,282.24	47,149.02
1112	District Levy - Personal Property	828.06	454.00
1113	District Levy - Heavy Motor Vehicles	260.99	195.86
1114	District Levy - Pers Prop/Mobile Homes	874.57	954.72
1190	Penalties and Interest on Taxes	316.71	175.17
1510	Interest Earnings	1,709.70	1,624.13
3110	Direct State Aid	513,607.92	499,777.29
3111	Quality Educator	48,732.84	51,152.82
3112	At Risk Student	7,173.71	7,042.65
3113	Indian Education For All	2,631.60	2,505.60
3114	American Indian Achievement Gap	15,600.00	15,170.00
3115	State Spec Ed Allowable Cost Pymt to Districts	37,343.30	24,567.51
3116	Data For Achievement	1,935.00	2,400.00
3118	Natural Resource Development	3,660.05	5,610.80
3120	State Guaranteed Tax Base Aid	332,691.20	317,079.45
3444	State School Block Grant	22,717.56	22,717.56
3446	SB96 Block Grant Reimbursement	579.00	0.00
6100	Material Prior Period Revenue Adjustments	0.00	300.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,045,944.45	998,876.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	412,356.97	289,726.53
		2XX	Personal Services - Employee Benefits	60,689.83	57,639.65
		6XX	Supplies and Materials	1,706.78	0.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	31,461.44	33,198.86
		2XX	Personal Services - Employee Benefits	5,466.62	5,823.85
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	6,229.37	21,923.37
		2XX	Personal Services - Employee Benefits	758.59	2,779.62
		6XX	Supplies and Materials	2,168.70	0.00
	222X Educational Media Services				
		1XX	Personal Services - Salaries	41,082.44	41,637.95
		2XX	Personal Services - Employee Benefits	6,067.96	6,598.88

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		32,000.02	33,999.98
		2XX Personal Services - Employee Benefits		3,536.68	2,478.30
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		80,818.86	89,871.44
		2XX Personal Services - Employee Benefits		11,662.82	12,793.15
		25XX Support Services - Business			
		1XX Personal Services - Salaries		22,107.05	13,115.91
		2XX Personal Services - Employee Benefits		5,048.18	2,772.82
		6XX Supplies and Materials		947.24	0.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		64,757.41	57,999.61
		2XX Personal Services - Employee Benefits		16,314.23	13,793.15
280	Special Education - Local and State				
	1XXX Instruction				
	1XX Personal Services - Salaries			53,344.19	88,438.65
	2XX Personal Services - Employee Benefits			15,359.26	21,024.57
	62XX Resources Transferred to Other School Districts or Cooperatives				
	920 Resources Transferred to Other School Districts or Cooperatives			2,366.42	2,225.36
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
	1XX Personal Services - Salaries			91,281.49	112,557.08
	2XX Personal Services - Employee Benefits			15,248.00	20,119.30
	6XX Supplies and Materials			3,030.68	2,993.96
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
	1XX Personal Services - Salaries			4,490.00	7,815.00
	2XX Personal Services - Employee Benefits			95.18	338.62
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
	1XX Personal Services - Salaries			52,330.06	56,555.06
	2XX Personal Services - Employee Benefits			447.50	492.92
999	Undistributed				
	61XX Operating Transfers to Other Funds				
	910 Operating Transfers to Other Funds			5,853.77	10,665.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,049,027.74</u>	<u>1,009,379.50</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					109,096.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					998,876.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,009,379.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					98,593.84	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	33,101.27	59,388.72
	1112 District Levy - Personal Property	433.74	325.95
	1113 District Levy - Heavy Motor Vehicles	179.17	225.64
	1114 District Levy - Pers Prop/Mobile Homes	484.35	796.20
	1190 Penalties and Interest on Taxes	171.30	151.57
	1510 Interest Earnings	227.54	179.34
	2220 County On-Schedule Trans Reimb	8,054.56	8,000.86
	3210 State On-Schedule Trans Reimb	8,054.56	8,000.86
	3444 State School Block Grant	1,533.43	1,533.43
	3446 SB96 Block Grant Reimbursement	300.69	0.00
	6100 Material Prior Period Revenue Adjustments	27.55	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,568.16	78,602.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	33,428.76	35,882.82
			2XX Personal Services - Employee Benefits	4,784.76	9,273.29
			3XX Purchased Professional and Technical Services	132.87	292.99
			4XX Purchased Property Services	10,051.87	10,038.91
			5XX Other Purchased Services	53.72	365.30
			6XX Supplies and Materials	4,621.68	3,264.02
			7XX Property and Equipment Acquisition	3,241.24	22,469.24
			810 Dues and Fees	150.00	150.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,464.90	81,736.57



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					18,692.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,602.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					81,736.57	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,558.47	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	21,797.46	26,015.19
	1112 District Levy - Personal Property	376.77	190.62
	1113 District Levy - Heavy Motor Vehicles	107.60	102.96
	1114 District Levy - Pers Prop/Mobile Homes	338.40	427.79
	1190 Penalties and Interest on Taxes	114.76	80.65
	1510 Interest Earnings	902.44	1,146.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,637.43	27,963.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		31,650.00	0.00
366	Budget Amendment SB213				
	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		0.00	29,026.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,650.00	29,026.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					102,686.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,963.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					29,026.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					101,624.20	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,628.63	0.00
	1111 District Levy - Real Property	5,764.22	154.01
	1112 District Levy - Personal Property	102.53	52.88
	1113 District Levy - Heavy Motor Vehicles	32.60	0.00
	1114 District Levy - Pers Prop/Mobile Homes	102.32	81.16
	1190 Penalties and Interest on Taxes	30.09	12.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,660.39</u>	<u>300.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services	380.00	1,160.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>380.00</u>	<u>1,160.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	10,472.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	300.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,160.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,613.36	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	164.73	476.09
	2240 County Retirement Distribution	181,750.00	157,296.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		181,914.73	157,772.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		76,877.66	53,339.25
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		4,174.38	5,506.44
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		935.06	3,201.57
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		6,748.50	6,859.30
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		5,059.23	5,637.24
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		12,583.84	13,866.55
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		3,406.22	3,507.69
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		10,314.57	10,260.35
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		4,889.40	5,033.17
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		8,780.55	14,225.22
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		1,629.76	899.49
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		7,016.22	7,401.47
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		1,119.27	4,182.85



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,205.28	6,404.88	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	72.99	33.16	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	773.67	1,215.96	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,719.86	9,430.15	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	77.15	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>159,383.61</u>	<u>151,004.74</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					46,703.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					157,772.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					151,004.74	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,471.35	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
146	Title III Part A English Language Acquisition	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	170,278.94
196	Jobs for Montana Graduates	
	3290 State - Other State Grants	30,000.00
206	FVCC	
	3290 State - Other State Grants	3,449.54
236	Give A Note	
	1920 Contributions/Donations from Private Sources	3,000.00
266	Graduation Matters	
	3240 Graduation Matters Montana	4,000.00
296	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	113,567.70
326	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	9,100.00
426	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	4,729.00
626	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	11,685.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		349,810.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
146	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		108,836.78
		2XX	Personal Services - Employee Benefits		31,813.67
		3XX	Purchased Professional and Technical Services		21,500.00
		5XX	Other Purchased Services		2,077.68
		6XX	Supplies and Materials		6,050.81
			146 Subtotal		170,278.94
196	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		1XX	Personal Services - Salaries		6,466.12
		2XX	Personal Services - Employee Benefits		2,221.61
		5XX	Other Purchased Services		2,044.83
		6XX	Supplies and Materials		5,122.93
			196 Subtotal		15,855.49



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
206	FVCC				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		2,504.01
			206 Subtotal		2,504.01
236	Give A Note				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		647.50
			236 Subtotal		647.50
266	Graduation Matters				
	324	Graduation Matters Montana			
	1XXX	Instruction			
		5XX	Other Purchased Services		263.72
		6XX	Supplies and Materials		390.01
			266 Subtotal		653.73
296	Medicaid				
	280	Special Education - Local and State			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		113,567.70
			296 Subtotal		113,567.70
326	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		3,378.03
		6XX	Supplies and Materials		5,721.97
			326 Subtotal		9,100.00
426	Vo Ed All Career & Tech Ed Programs				
	392	State Career & Technical Ed Entitlement - Business			
	1XXX	Instruction			
		5XX	Other Purchased Services		1,191.64
		6XX	Supplies and Materials		1,639.36
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,898.00
			426 Subtotal		4,729.00
626	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		9,500.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		2,185.00
			626 Subtotal		11,685.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					329,021.37

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					3,254.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					349,810.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					329,021.37 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,043.24 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
146 Title III Part A English Language Acquisition	170,278.94	170,278.94	0.00
196 Jobs for Montana Graduates	30,000.00	15,855.49	14,144.51
206 FVCC	3,449.54	2,504.01	945.53
236 Give A Note	3,000.00	647.50	2,352.50
266 Graduation Matters	4,000.00	653.73	3,346.27
296 Medicaid	113,567.70	113,567.70	0.00
326 Vo Ed Carl Perkins Basic Grant	9,100.00	9,100.00	0.00
426 Vo Ed All Career & Tech Ed Programs	4,729.00	4,729.00	0.00
626 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,685.00	11,685.00	0.00
Total	349,810.18	329,021.37	20,788.81

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,781.10	4,627.02
	1112 District Levy - Personal Property	31.49	73.57
	1113 District Levy - Heavy Motor Vehicles	43.66	17.87
	1114 District Levy - Pers Prop/Mobile Homes	53.68	136.19
	1190 Penalties and Interest on Taxes	22.82	22.39
	1510 Interest Earnings	25.37	72.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,958.12	4,949.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	450.00	200.00
			2XX Personal Services - Employee Benefits	0.00	1.00
			4XX Purchased Property Services	306.41	0.00
			5XX Other Purchased Services	1,527.00	2,398.45
			6XX Supplies and Materials	2,250.00	263.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,533.41	2,862.45

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	7,292.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,949.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,862.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,379.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	3,000.00	3,600.00
	1510 Interest Earnings	100.65	103.65
	3260 State Driver's Education Reimbursement	1,749.94	1,866.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,850.59	5,570.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,554.00	3,816.00
			2XX Personal Services - Employee Benefits	0.00	19.08
			4XX Purchased Property Services	306.40	140.34
			5XX Other Purchased Services	486.87	356.73
			6XX Supplies and Materials	2,569.82	235.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,917.09	4,567.28

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	8,726.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,570.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,567.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,729.60	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.92	48.49
	1910 Rentals	2,520.00	1,410.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,564.92	1,458.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,045.76	1,053.00
			6XX Supplies and Materials	0.00	16.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,045.76	1,069.84

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	4,521.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,458.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,069.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,910.59	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		109.99	51.63
	5300 Operating Transfers from Other Funds		5,853.77	10,665.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,963.76	10,717.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		6,665.76	2,338.51
			2XX Personal Services - Employee Benefits		38.79	0.00
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries		0.00	8,178.90
			2XX Personal Services - Employee Benefits		0.00	214.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					6,704.55	10,731.69

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						5,986.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,717.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,731.69	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,972.53	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,843.73	2,789.75
	1900 Other Revenue from Local Sources	2,714.18	1,332.62
	4820 Federal Impact Aid - Title VIII	250,227.39	246,609.21
	5400 Proceeds from Long-Term Liabilities	37,960.00	13,675.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		293,745.30	264,406.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		1XX	Personal Services - Salaries	15,382.64	56,036.79	
		2XX	Personal Services - Employee Benefits	319.87	0.00	
		3XX	Purchased Professional and Technical Services	2,072.50	3,137.50	
		4XX	Purchased Property Services	418.50	68.43	
		5XX	Other Purchased Services	7,135.24	5,220.08	
		6XX	Supplies and Materials	12,981.29	8,108.47	
		7XX	Property and Equipment Acquisition	37,960.00	13,675.06	
		810	Dues and Fees	1,454.95	1,044.40	
	21XX	Support Services - Students				
		5XX	Other Purchased Services	79.00	434.50	
		6XX	Supplies and Materials	2,492.83	1,545.69	
		810	Dues and Fees	0.00	96.00	
	221X	Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	1,344.15	972.55	
		4XX	Purchased Property Services	0.00	121.04	
		5XX	Other Purchased Services	359.57	762.62	
		6XX	Supplies and Materials	3,607.12	6,093.15	
		7XX	Property and Equipment Acquisition	2,693.99	5,096.95	
		810	Dues and Fees	128.00	671.49	
	222X	Educational Media Services				
		4XX	Purchased Property Services	165.00	0.00	
		6XX	Supplies and Materials	7,420.29	7,408.56	
	23XX	Support Services - General Administration				
		1XX	Personal Services - Salaries	0.00	97.20	
		3XX	Purchased Professional and Technical Services	11,701.68	12,189.02	
		5XX	Other Purchased Services	2,178.63	1,792.17	
		6XX	Supplies and Materials	1,101.91	4,832.21	
		810	Dues and Fees	4,399.31	878.80	

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures	2,828.66	0.00
		24XX	Support Services - School Administration		
			5XX Other Purchased Services	322.36	466.91
			6XX Supplies and Materials	853.21	1,134.58
			810 Dues and Fees	1,836.00	336.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	0.00	9,232.00
			2XX Personal Services - Employee Benefits	0.00	2,455.83
			3XX Purchased Professional and Technical Services	4,599.90	2,683.84
			5XX Other Purchased Services	6,511.58	8,333.38
			6XX Supplies and Materials	3,719.61	898.70
			7XX Property and Equipment Acquisition	1,750.37	0.00
			810 Dues and Fees	110.70	228.00
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	3,661.78	7,562.43
			2XX Personal Services - Employee Benefits	364.44	1,505.58
			3XX Purchased Professional and Technical Services	1,524.31	1,882.55
			440 Bldg & Grounds Repair and Main Services	12,427.89	19,719.90
			4XX Purchased Property Services	34,019.71	43,770.24
			5XX Other Purchased Services	11,081.33	11,966.51
			6XX Supplies and Materials	21,759.17	24,066.75
			7XX Property and Equipment Acquisition	0.00	4,181.09
			810 Dues and Fees	132.00	100.00
		27XX	Student Transportation Services		
			4XX Purchased Property Services	6,846.34	5,872.45
			6XX Supplies and Materials	1,839.19	2,577.06
			7XX Property and Equipment Acquisition	0.00	3,741.03
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	2,743.65
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	24,892.07	11,593.53
			850 Interest on Debt	3,607.97	2,790.70
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services	533.24	1,293.80
			6XX Supplies and Materials	789.82	425.19
			810 Dues and Fees	0.00	20.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			4XX Purchased Property Services	0.00	158.62
			5XX Other Purchased Services	198.00	36.00
			6XX Supplies and Materials	3,746.98	2,548.75



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	685.00	1,455.00	
			2XX Personal Services - Employee Benefits	2.06	40.99	
			5XX Other Purchased Services	0.00	603.27	
			6XX Supplies and Materials	175.51	771.52	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	12,940.00	17,840.00	
			2XX Personal Services - Employee Benefits	320.93	1,025.38	
			3XX Purchased Professional and Technical Services	3,535.00	0.00	
			5XX Other Purchased Services	6,459.93	16,749.86	
			6XX Supplies and Materials	15,238.67	21,160.41	
			7XX Property and Equipment Acquisition	349.01	0.00	
			810 Dues and Fees	4,025.00	650.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				309,084.21	364,904.18	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					313,975.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					264,406.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					364,904.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					213,477.92	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	21,750.02
	1112 District Levy - Personal Property	0.00	13.71
	1113 District Levy - Heavy Motor Vehicles	0.00	0.13
	1114 District Levy - Pers Prop/Mobile Homes	0.00	135.59
	1190 Penalties and Interest on Taxes	0.00	31.81
	1945 Fees - Users/Resale of Supplies	2,920.00	3,025.00
	3281 State Technology Aid	1,221.73	1,135.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,141.73	26,091.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		221X Improvement of Instruction Services			
			4XX Purchased Property Services	0.00	3,372.62
			6XX Supplies and Materials	1,238.53	6,005.38
			7XX Property and Equipment Acquisition	0.00	2,323.50
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	18,581.17
			850 Interest on Debt	0.00	513.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,238.53	30,795.91

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	8,158.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,091.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,795.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,454.94	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	513.78	709.44
	3445 State Combined Fund School Block Grant	14,082.56	14,082.56
	3447 SB96 Combined Block Grant Reimbursement	1,535.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,131.52	14,792.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	5,444.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	5,444.40

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					63,216.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,792.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,444.40 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,564.15 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	135,259.68	134,347.88
	1112 District Levy - Personal Property	1,698.81	1,175.89
	1113 District Levy - Heavy Motor Vehicles	673.62	531.16
	1114 District Levy - Pers Prop/Mobile Homes	1,878.47	2,502.23
	1190 Penalties and Interest on Taxes	629.79	455.77
	1510 Interest Earnings	689.78	673.12
	3120 State Guaranteed Tax Base Aid	28,189.46	16,431.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		169,019.61	156,117.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	160,000.00	165,000.00
			850 Interest on Debt	18,337.50	12,497.50
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				178,687.50	177,847.50

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	38,157.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	156,117.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	177,847.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,427.25	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		6.18	5.33
366	Budget Amendment SB213			
	5301 School Safety and Security Transfer		0.00	29,026.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6.18	29,031.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			4XX Purchased Property Services		0.00	373.25
366	Budget Amendment SB213					
	190 School Safety Projects					
	26XX Operation and Maintenance of Plant Services					
			7XX Property and Equipment Acquisition		0.00	29,026.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	29,399.25

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						625.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,031.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,399.25	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						257.41	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.21	25.89
	3250 Montana Digital Academy	7,103.31	9,395.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,122.52	9,421.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries	5,728.48	7,576.92
			2XX Personal Services - Employee Benefits	973.73	1,295.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,702.21	8,872.54

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	2,346.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,421.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,872.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,895.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	141,753.96
	1XXX Revenues from Student Activities	111,944.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>111,944.65</u>	<u>141,753.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	105,825.21	129,152.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>105,825.21</u>	<u>129,152.31</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	68,311.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	141,753.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	129,152.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	80,912.84	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	36.07	29.15
	1920 Contributions/Donations from Private Sources	2,425.00	1,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,461.07</u>	<u>1,629.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		870 Student Scholarships		2,300.00	1,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,300.00</u>	<u>1,800.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	3,078.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,629.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,908.07	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,594.00	64,954.44
XX	39X 1XXX 112	Certified Teacher Staff Salaries	86,856.49	108,132.08
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	67,768.44	69,165.26
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	500,442.47	461,024.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,733.15	379.10
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	25,549.70	35,849.48
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	2,743.65
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	380.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	1,160.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,934.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,934.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,644.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,385.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	113,407.57
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	88,438.65	0.00	0.00	0.00	0.00
280	1XXX	2XX	21,024.57	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	1,293.80
280	1XXX	6XX	0.00	0.00	0.00	0.00	425.19
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,225.36	0.00	0.00	0.00	0.00
Totals			111,688.58	0.00	0.00	0.00	1,718.99

113,407.57

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
*** Land	81,137.70	0.00	26,939.24	0.00	108,076.94
Land Improvements	9,980.00	0.00	0.00	0.00	9,980.00
Buildings	1,580,562.00	0.00	0.00	0.00	1,580,562.00
*** Machinery and Equipment	111,332.60	0.00	36,014.71	0.00	147,347.31
Totals at Historical Cost	1,783,012.30	0.00	62,953.95	0.00	1,845,966.25
Depreciation					
Machinery and Equipment Accum	73,705.50	0.00	0.00	0.00	73,705.50
Total Accumulated Depreciation	73,705.50	0.00	0.00	0.00	73,705.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,709,306.80	0.00	62,953.95	0.00	1,772,260.75

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	26,026.94	13,675.06	18,581.17	0.00	21,120.83	0.00	21,120.83
Compensated Absences	90,820.39	9,645.83	0.00	0.00	100,466.22	0.00	100,466.22
Loans Payable	70,038.90	0.00	11,593.53	0.00	58,445.37	0.00	58,445.37
Other Post Employment Benefits	107,972.58	0.00	12,000.00	0.00	95,972.58	0.00	95,972.58
Total Governmental Activity							
Non-bond Long-Term Liabilities	294,858.81	23,320.89	42,174.70	0.00	276,005.00	0.00	276,005.00
Bond(s)							
03/29/2007	340,000.00	0.00	165,000.00	0.00	175,000.00	175,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	340,000.00	0.00	165,000.00	0.00	175,000.00	175,000.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0475-88673246

24 Lake County

0475 Arlee H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	174,098.00	0.00	9,138.00	164,960.00
Net Pension - TRS	992,180.00	38,850.00	0.00	1,031,030.00